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Dated: September 23, 2005 Signature:

Docket No.: 19036/41350

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hiroshi Kubota

Application No.: Not Yet Assigned

Confirmation No.: N/A

Filed: Concurrently Herewith

Art Unit: N/A

For: Sound Wave Guide Structure for Speaker System

Examiner: Not Yet Assigned

and Horn Speaker

FIRST PRELIMINARY AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.